

EXHIBIT B

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

Case Number: 2:17-bk-19548-NB
Case Name: Layfield & Barrett, APC

Trustee: Richard M. Pachulski
Bank Name: U.S. Bank
Account: *7229 (general account)**

Taxpayer ID#: 27-4052598
Period Ending: 3/31/2024

Separate Bond: \$15,515.00

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements ¹ \$	8 Checking Account Balance
12/9/22	Ref #3		Beginning balance in account	UTC 1290	\$6,422.77		\$6,422.77 ²
1/4/23		U.S. Bank	Online/Bank Fees	UTC 2600		\$15.00	\$6,407.77
2/2/23		U.S. Bank	Online/Bank Fees	UTC 2600		\$15.00	\$6,392.77
3/2/23		U.S. Bank	Online/Bank Fees	UTC 2600		\$15.00	\$6,377.77
4/4/23		U.S. Bank	Online/Bank Fees	UTC 2600		\$15.00	\$6,362.77
5/4/23		U.S. Bank	Online/Bank Fees	UTC 2600		\$15.00	\$6,347.77
8/14/23		U.S. Bank	Bank Fees	UTC 2600		\$28.95	\$6,318.82
9/15/23		U.S. Bank	Bank Fees	UTC 2600		\$28.95	\$6,289.87
10/12/23	Ck #1020	U.S. Bankruptcy Court	Court Costs	UTC 2700		\$1,050.00	\$5,239.87
10/16/23		U.S. Bank	Bank Fees	UTC 2600		\$28.95	\$5,210.92
10/27/23	Ck #1021	Penn Mutual Life	P. Layfield Ins. Premium	UTC 2990		\$1,492.05	\$3,718.87

¹ All payments were made in the ordinary course of business.

² Upon conversion of this Case on December 9, 2022 from one under Chapter 11 to one under Chapter 7, the amount remaining in account number ending 7229 was \$6,422.77, and the account remaining in account number ending 4916 was \$8,529.80, for a total of \$14,952.57. \$14,952.57 was subsequently transferred to the Chapter 7 Trustee. In the *Chapter 11 Trustee's (1) Final Report and Account and Schedule of Property of the Estate; and (2) Schedule of Post Petition Debtors, Pursuant to Local Bankruptcy Rule 2015-2 and Federal Bankruptcy Rule 1019(5)* [Docket No. 621], the Trustee incorrectly stated the amount of cash held in the estate at the time of the case reconversion as \$14,067.57. The correct amount held was \$14,952.57 as stated below.

11/3/23	Ck #1022	Arthur B. Levine & Co.	Bond Renewal	UTC 2300	\$460.00	\$3,258.87
11/14/23		U.S. Bank	Bank Fees	UTC 2600	\$28.95	\$3,229.92
12/1/23	Ck #1023	Penn Mutual Life	P. Layfield Ins. Premium	UTC 2990	\$1,492.05	\$1,737.87
12/14/23		U.S. Bank	Bank Fees	UTC 2600	\$28.95	\$1,708.92
1/16/24		U.S. Bank	Bank Fees	UTC 2600	\$28.95	\$1,679.97
1/16/24	Refund	Arthur B. Levine & Co.	Bond Renewal	UTC 2300	(\$360.00)	\$2,039.97
2/14/24		U.S. Bank	Bank Fees	UTC 2600	\$28.95	\$2,011.02
3/12/24	Ck #1024	U.S. Trustee	Quarterly Fees	UTC 2950	\$250.00	\$1,761.02
3/14/24		U.S. Bank	Bank Fees	UTC 2600	\$28.95	\$1,732.07

ACCOUNT TOTALS:	\$6,422.77	\$4,690.70	\$1,732.07
Less: Bank Transfers	00	00	

Subtotal	\$	\$
Less: Payment to Debtors		

NET Receipts / Disbursements	\$6,422.77	\$4,690.70
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	Net <u>Receipts</u>	Net <u>Disbursements</u>	<u>Account Balances</u>
TOTAL – ALL ACCOUNTS			
Checking # *****7229	\$6,422.77	\$4,690.70	\$1,732.07
Checking #*****4916	\$8,529.80	\$7,460.25	\$1,069.55
TOTAL	\$14,952.57	\$12,150.95	\$2,801.62


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CASH RECEIPTS AND DISBURSEMENTS RECORD

Case Number: 2:17-bk-19548-NB
Case Name: Layfield & Barrett, APC

Trustee: Richard M. Pachulski
Bank Name: U.S. Bank
Account: *4916 (cash collateral account)**

Taxpayer ID#: 27-4052598
Period Ending: 3/31/2024

Separate Bond: \$15,515.00

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Deposit \$	7 Disbursements ¹ \$	8 Checking Account Balance
12/9/22	Ref #4		Beginning balance in account	UTC 1290		\$8,529.80	\$8,529.80 ²
7/28/23	Electronic Withdrawal – Ref #: 232090046365280N00	Penn Mutual Life	P. Layfield Ins. Premium	UTC 2990		\$4,476.15	\$4,053.65
9/29/23	Ck #1020	Penn Mutual Life	P. Layfield Ins. Premium	UTC 2990		\$1,492.05	\$2,561.60
1/3/24	Ck #1021	Penn Mutual Life	P. Layfield Ins. Premium	UTC 2990		\$1,492.05	\$1,069.55
ACCOUNT TOTALS:					\$8,529.80	\$7,460.25	\$1,069.55
Less: Bank Transfers				00	00		

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² Upon conversion of this Case on December 9, 2022 from one under Chapter 11 to one under Chapter 7, the amount remaining in account number ending 7229 was \$6,422.77, and the account remaining in account number ending 4916 was \$8,529.80, for a total of \$14,952.57. \$14,952.57 was subsequently transferred to the Chapter 7 Trustee. In the *Chapter 11 Trustee's (1) Final Report and Account and Schedule of Property of the Estate; and (2) Schedule of Post Petition Debtors, Pursuant to Local Bankruptcy Rule 2015-2 and Federal Bankruptcy Rule 1019(5)* [Docket No. 621], the Trustee incorrectly stated the amount of cash held in the estate at the time of the case reconversion as \$14,067.57. The correct amount held was \$14,952.57 as stated below.

Subtotal	\$8,529.80	\$7,460.25
Less: Payment to Debtors		00

NET Receipts / Disbursements	\$8,529.80	\$7,460.25
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	Net	Net	Account
<u>TOTAL – ALL ACCOUNTS</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balances</u>
Checking # *****7229	\$6,422.77	\$4,690.70	\$1,732.07
Checking #*****4916	\$8,529.80	\$7,460.25	\$1,069.55
TOTAL	\$14,952.57	\$12,150.95	\$2,801.62